

WV State Auditor - Local Government Services Division - Review Sheet

County:	Mineral				
Fiscal Year:	2015 - 2016				
Contact:	Michael C. Bland	Original	Revised	Original	Revised
Phone No:	304-788-5921	General	General	Coal	Coal
REVENUES		Fund	Fund	Fund	Fund
295	Nonspendable Fund Balance	-	-		-
296	Restricted Fund Balance	-	-		-
297	Committed Fund Balance	-	-		-
298	Assigned Fund Balance	-	-	10,000	13,763
299	Unassigned Fund Balance	50,000	481,005		-
301-01	Property Tax Current Year	3,443,760	3,443,760		-
301-02-05	Prior Year Taxes	200,000	200,000		-
301-06	Supplemental Taxes	80,000	80,000		-
301-07	Surplus	-	-		-
301-08	Del. & Non-entered Land Fund	-	-		-
301-09	Redemption from State Auditor	15,000	15,000		-
301-10	Prior Years Fifth & Other Prior years	-	-		-
301-11	Tax Lien Surplus	-	-		-
301-12	Tax Loss Restoration	-	-		-
301-90	Property Tax - Excess Levy	-	-		-
301-91	Property Tax - Excess Levy	-	-		-
301-92	Property Tax - Excess Levy	-	-		-
302	Tax Penalties & Interest	150,000	150,000		-
303	Dog Taxes	-	-		-
304	Property Transfer Tax	80,000	80,000		-
305	Coal Severance Tax	N/A	N/A	70,000	70,000
306	Gas & Oil Severance Tax	20,000	20,000		-
307	Horse & Dog Racing Tax	-	-		-
308	Wine & Liquor Tax	15,000	15,000		-
309	Hotel Occupancy Tax	100,000	100,000		-
310	Waste Coal	-	-		-
311	Payment in-Lieu of Taxes	10,000	10,000		-
312	Synthetic Fuel Tax	-	-		-
313	Miscellaneous Energy Tax (Coal Bed Methane)	-	-		-
317	Licenses	200	200		-
318	Building Permits	9,000	9,000		-
319	Miscellaneous Permits	-	-		-
322	Federal Grants	40,000	195,000		-
323	State Grants	30,000	150,000		-
324	Other Grants	-	-		-
325	Federal Payment in Lieu of Taxes	4,000	4,000		-
327	Charges for Services	300	300		-
328	Magistrate Court Clerk	-	-		-
329	Sheriff's Service of Process	10,000	10,000		-
330	Sheriff's Earnings	5,000	5,000		-
331	County Clerk's Earnings	70,000	70,000		-
332	Circuit Clerk's Earnings	27,000	27,000		-
333	Prosecuting Attorney's Earnings	1,600	1,600		-
334	Accident Reports	1,000	1,000		-
335	Motor Vehicle License Fee	3,500	3,500		-
336	Map Sales	-	-		-

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337	Clerk Deed Fees	-	-		-
339	Parks & Recreation Fees	-	-		-
340	Rents & Concessions	32,000	32,000		-
341	Landfill/Incinerator Fees	-	-		-
342	Airport Revenue	-	-		-
343	Cemetery Revenue	-	-		-
344	Ambulance Fees	-	-		-
345	Emergency Services Fees	60,000	60,000		-
346	Emergency 911 Fee	-	-		-
347	Special Patrol/Security Systems	-	-		-
348	Franchise Agreement	135,000	135,000		-
349	Inspection Fees	-	-		-
350	IRP Fees (International Reg. Plan)	9,000	9,000		-
351	Jail Fees	55,000	55,000		-
361	Fines, Fees & Court Costs	1,600	1,600		-
362	Regional Jail Operations Partial Reim.	65,000	65,000		-
365	Interest Earned	1,000	1,000	-	-
366	Miscellaneous Revenue	1,000	1,000		-
367	Sheriff's Commission	11,900	11,900		-
368	Confiscated Property	-	-		-
369	Commissions	-	-		-
370	Gaming Income	57,000	57,000		-
371	Recycling Programs	-	-		-
372	Filing Fees	-	-		-
373	Video Lottery	90,000	90,000		-
374	Planning Commission Revenue	2,000	2,000		-
375	Sale of Materials	-	-		-
376	Royalties	-	-		-
377	Sale of Bonds	-	-		-
378	Proceeds from Bond Restructuring	-	-		-
379	Lease Purchase Revenue	-	-		-
380	Contributions/Transfer from Other Entities	65,942	65,942		-
381	Charges to Other Entities	-	-		-
382	Refunds/Reimbursements (External Sources)	10,000	59,800	-	-
383	Parking	-	-		-
384	Sale of Fixed Assets	-	-		-
385	Gain/Loss on Sale of Fixed Assets	-	-		-
388	Transfers From Other Funds	-	470,219		-
390	Emergency 911 Reimbursement	-	-		-
391	Dog & Kennel Reimbursement	20,000	20,000		-
392	Concealed Weapons Reimbursements	1,445	1,445		-
393	Home Confinement Reimbursements	-	-		-
394	General School Reimbursements	60,000	60,000		-
395	Magistrate Court Reimbursements	2,500	2,500		-
396	Worthless Check Reimbursements	-	-		-
397	Payroll Reimbursements	40,000	40,000		-
398	Transfers from Rainy Day Funds	-	-		-

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399	Transfers Assessor's Valuation Fund	-	-	-	-
Total Revenues		5,085,747	6,311,771	80,000	83,763
General Government Expenditures					
401	County Commission	193,171	195,171	-	-
402	County Clerk	302,109	302,109	-	-
403	Circuit Clerk	251,572	251,572	-	-
404	Sheriff - Treasurer	312,046	312,046	-	-
405	Prosecuting Attorney	307,768	309,468	-	-
406	Assessor	302,621	302,621	-	-
407	Assessor's Valuation Fund	-	-	-	-
408	Statewide Computer Network	-	-	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	County Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	67,419	69,419	-	-
413	Elections - County Clerk	93,500	173,300	-	-
415	Magistrate Court	2,500	2,500	-	-
416	Circuit Court	39,836	39,836	-	-
417	County Administrator	159,902	159,902	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	360,275	381,375	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	-	-
422	Capital Planning	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	136,951	405,226	2,600	6,363
425	Other Buildings	48,500	209,500	-	-
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	89,000	99,000	-	-
429	Regional Development Authority	12,500	12,500	-	-
430	Community Development	-	-	-	-
431	Economic Development	-	-	-	-
432	Industrial Development	75,418	81,668	-	-
433	Geographic Information Systems (GIS)	-	-	-	-
434	Airports	30,000	30,000	-	-
435	Public Works Department	-	-	-	-
436	Rehabilitation of Property	-	-	-	-
437	Acquisition of Property	-	-	-	-
438	Building Inspection	-	-	-	-
439	Planning & Zoning	47,810	47,810	-	-
440	Engineering	-	-	-	-
441	Housing Authority	-	-	-	-
442	Federal Grants	-	-	-	-
443	State Grants	30,000	30,000	-	-
444	Other Grants	-	-	-	-
445	Litigation Reserve	-	-	-	-

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446	Parking	-	-	-	-
447	Finance Department	-	-	-	-
448	Courthouse Annex	-	-	-	-
449	Worthless Check	-	-	-	-
450	Farm Preservation Program	-	-	-	-
451	Zoning Board	-	-	-	-
452	Teen Court	-	-	-	-
460	County Clerk Operations	-	-	-	-
696	Transfer to Financial Stabilization Fund	-	-	-	-
697	Contributions to Comms/Authorities	-	-	-	-
698	Transfers/Reimbursements	-	-	-	-
699	Contingencies - Not to Exceed 10% of Budget	19,516	25,684	-	-
Total General Government Expenditures		2,882,414	3,440,707	2,600	6,363
Public Safety Expenditures					
700	Sheriff - Law Enforcement	753,562	753,562	-	-
701	Sheriff - Service of Process	52,576	52,576	-	-
702	County Jail - Reimbursable J/C	32,942	43,942	-	-
703	County Jail - Nonreimbursable J/C	-	-	-	-
704	Regional Jail	722,500	822,500	-	-
705	Home Confinement	-	-	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	500	500	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	117,792	117,792	-	-
712	Communication Center	-	-	-	-
713	Fire Department	3,000	3,500	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	-	-	-
716	Dog Warden/Humane Society	88,819	90,573	-	-
717	Central Garage	-	-	-	-
718	Flood Control	-	-	11,000	11,000
719	Watershed Project	-	-	-	-
720	Dams & Dredging	-	-	-	-
721	Local Law Enforcement Block Grant	-	-	-	-
722	Public Safety Grant	-	-	-	-
723	Public Safety Grant	-	-	-	-
724	Public Safety Grant	-	-	-	-
725	Public Safety Grant	-	-	-	-
726	Public Safety Grant	-	-	-	-
727	Public Safety Grant	-	-	-	-
728	Public Safety Grant	-	-	-	-
729	Public Safety Grant	84,642	85,282	-	-
730	Courthouse Security	-	116,237	-	-
731	Community Based Corrections Program	50,000	50,000	-	-
732	Rapid Response	-	-	-	-

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733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
735	Project Lifesaver	-	-	-	-
736	K-9	-	-	-	-
Total Public Safety Expenditures		1,906,333	2,136,464	11,000	11,000
Health & Sanitation Expenditures					
800	Local Health Department	74,000	74,000	39,900	39,900
801	Mental Health	-	-	-	-
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	250	250	-	-
806	Sewer	-	-	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	-	-	-	-
809	Water	-	-	-	-
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	-	-	-	-
814	Federal Grants - H&S	-	-	-	-
815	State Grants - H&S	-	-	-	-
Total Health & Sanitation Expenditures		74,250	74,250	39,900	39,900
Culture & Recreation Expenditures					
900	Parks & Recreation	50,800	50,800	-	-
901	Swimming Pools	-	-	-	-
902	4 - H Camp	-	-	3,500	3,500
903	Arts & Humanities	-	-	-	-
904	Museum Commission	-	-	-	-
905	Fair Associations/Festivals	-	-	-	-
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	-	-	-	-
909	Historical Commission	-	-	-	-
910	Civic Promotion	-	-	-	-
911	Visitor's Bureau	50,000	50,000	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	-	-	-	-
915	Hotel/Motel Promotion of Tourism	-	-	-	-
916	Library	50,300	50,300	12,500	12,500
917	Law Library	150	150	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-
Total Culture & Recreation Expenditures		151,250	151,250	16,000	16,000
Social Services Expenditures					
950	Social Services	3,500	3,500	-	-

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951	Human Resources	10,000	10,000	2,000	2,000
952	Senior Citizens	-	-	3,500	3,500
953	Public Transit	-	-	5,000	5,000
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Law Master	-	-	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-
Total Social Services Expenditures		13,500	13,500	10,500	10,500
Capital Projects Expenditures					
960	General Government	-	-	-	-
961	Public Safety	-	-	-	-
962	Health & Sanitation	-	-	-	-
963	Culture & Recreation	-	-	-	-
964	Social Services	-	-	-	-
965	Central Garage	-	-	-	-
966	Geographic Information System	-	-	-	-
972	Federal Grants	10,000	165,000	-	-
973	Federal Grants	-	-	-	-
974	State Grants	-	75,000	-	-
975	County Clerk	-	-	-	-
976	Circuit Clerk	-	-	-	-
977	Assessor	-	-	-	-
978	Prosecuting Attorney	-	-	-	-
979	Sheriff-Treasurer	-	-	-	-
980	Sheriff-Law Enforcement	48,000	131,100	-	-
981	Sheriff-Jail	-	-	-	-
982	Data Processing	-	10,000	-	-
983	Election County Clerk	-	-	-	-
984	Circuit Court	-	-	-	-
985	Community Development	-	-	-	-
986	County Commission	-	-	-	-
987	Courthouse	-	114,500	-	-
988	Other Buildings	-	-	-	-
989	Extension Services	-	-	-	-
990	Other Boards & Authorities	-	-	-	-
991	Purchasing	-	-	-	-
992	Communication Center	-	-	-	-
993	Dog Warden	-	-	-	-
994	Emergency Services	-	-	-	-
995	Service of Process	-	-	-	-
996	Ambulance	-	-	-	-
997	Water	-	-	-	-
998	Parks and Recreation	-	-	-	-
999	Streets and Highways	-	-	-	-
Total Capital Projects Expenditures		58,000	495,600	-	-

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Fiscal Year: 2015 - 2016

Contact: Michael C. Bland

Phone No: 304-788-5921

Original

Revised

Original

Revised

General

General

Coal

Coal

Fund

Fund

Fund

Fund

SUMMARY

General Government Expenditures	2,882,414	3,440,707	2,600	6,363
Public Safety Expenditures	1,906,333	2,136,464	11,000	11,000
Health & Sanitation Expenditures	74,250	74,250	39,900	39,900
Culture & Recreation Expenditures	151,250	151,250	16,000	16,000
Social Services Expenditures	13,500	13,500	10,500	10,500
Capital Projects Expenditures	58,000	495,600	-	-
GRAND TOTAL ALL EXPENDITURES	5,085,747	6,311,771	80,000	83,763
TOTAL REVENUES	5,085,747	6,311,771	80,000	83,763
Out of Balance	-	-	-	-